

**701—126.1 (421,441) Applicability and definitions.**

**126.1(1) *Applicability and scope.*** The rules set forth in this chapter govern the proceedings for all cases filed on or after January 1, 2015, in which the property assessment appeal board (board) has jurisdiction to hear appeals from the action of a local board of review.

**126.1(2) *Definitions.*** For the purpose of these rules, the following definitions shall apply:

*“Appellant”* means the party filing the appeal with the property assessment appeal board.

*“Board”* means the property assessment appeal board as created by Iowa Code section 421.1A and governed by Iowa Code chapter 17A and section 441.37A.

*“Department”* means the Iowa department of revenue.

*“Electronic filing”* means the electronic transmission of a document to the electronic filing system together with the production and transmission of a notice of electronic filing.

*“Electronic filing system”* means the system established by the board for the filing of papers and service of the same to opposing parties.

*“Electronic record”* means a record, file, or document created, generated, sent, communicated, received, or stored by electronic means.

*“Electronic service”* means the electronic transmission of a notification to the registered users who are entitled to receive notice of the filing.

*“Local board of review”* means the board of review as defined by Iowa Code section 441.31.

*“Nonelectronic filing”* means a process by which a paper document or other nonelectronic item is filed with the board.

*“Notice of electronic filing”* means an e-mail notification generated by the electronic filing system when a document is electronically filed.

*“Party”* means each person or entity named or admitted as a party or properly seeking and entitled as of right to be admitted as a party.

*“PDF”* means an electronic document filed in a portable document format which is readable by the free Adobe® Acrobat® Reader.

*“Presiding officer”* means the chairperson, member or members of the property assessment appeal board who preside over an appeal of proceedings before the board.

*“Public access terminal”* means a computer located at the board’s office where the public may view, print, and electronically file documents.

*“Registered user”* means an individual who can electronically file documents and electronically view and download files through the use of a username and password.

*“Remote access”* means a registered user’s ability to electronically search, view, copy, or download electronic documents in an electronic record without the need to physically visit the board’s office.

*“Secretary”* means the secretary for the property assessment appeal board.

“*Signature*” means a registered user’s username and password accompanied by one of the following:

1. “Digitized signature” means an embeddable image of a person’s handwritten signature;
2. “Electronic signature” means an electronic symbol (“/s/” or “/registered user’s name/”) executed or adopted by a person with the intent to sign; or
3. “Nonelectronic signature” means a handwritten signature applied to an original document.

**126.1(3) *Waivers.***

*a.* In response to a request, or on its own motion, the board may grant a waiver from a rule adopted by the board, in whole or in part, as applied to a specific set of circumstances, if the board finds, based on clear and convincing evidence, that:

(1) The application of the rule would pose an undue hardship on the person for whom the waiver is requested;

(2) The waiver would not prejudice the substantial rights of any person;

(3) The provisions of the rule subject to a petition for waiver are not specifically mandated by statute or another provision of law; and

(4) Substantially equal protection of public health, safety, and welfare will be afforded by means other than that prescribed in the rule for which the waiver is requested.

*b.* Persons requesting a waiver may submit their request in writing. The waiver request must state the relevant facts and reasons the requester believes will justify the waiver, if the reasons have not already been provided to the board in another pleading.

*c.* Grants or denials of waiver requests shall contain a statement of the facts and reasons upon which the decision is based. The board may condition the grant of the waiver on such reasonable conditions as appropriate to achieve the objectives of the particular rule in question. The board may at any time cancel a waiver upon appropriate notice and opportunity for hearing.

**126.1(4) *Time requirements.*** Time shall be computed as provided in Iowa Code section 4.1(34). For good cause, the board may extend or shorten the time to take any action, except as precluded by statute. Except for good cause stated in the record, before extending or shortening the time to take any action, the board shall afford all parties an opportunity to be heard or to file written arguments.

**126.1(5) *Judgment of the board.*** Nothing in this chapter should be construed as prohibiting the exercise of honest judgment, as provided by law, by the board in matters pertaining to valuation and assessment of individual properties.